[21st December 1953

Hon. Members Sri Kanaran, Sri S. Ramalingam, Sri K. P. Gopalan and Sri T. C. Narayanan Nambiar demanded a poll.

The motion was again put and declared lost.

The demand for a poll was not pressed.

Mr. SPEAKER :—" I will now put the main motion to the vote of the House. The question is—

' That Government be granted a sum not exceeding Rupees 38,10,500 under Demand I—Land Revenue Department.' "

The Demand was put and carried and the grant was made.

Announcement by the Hon. Speaker.

Mr. SPEAKER :—" Before we take up the next Demand, I desire to bring to the notice of the House a small correction in tomorrow's agenda circulated to hon. Members. It is stated there that the House will meet at 11 o'clock. The House will meet at 9 o'clock and not at 11 o'clock. Now the Hon. Minister for Revenue may move the next Demand."

(2) DEMAND VII—GENERAL SALES TAX AND OTHER TAXES AND DUTIES ADMINISTRATION.

* The Hon. Sri M. A. MANICKAVELU NAICKER :—" Mr. Speaker, Sir, on the recommendation of the Governor I beg to move—

' *That the Government be granted a sum not exceeding Rupees* 50,80,300 *under Demand VII—General Sales Tax and Other Taxes and Duties Administration.*' "

Mr. SPEAKER :—Motion moved—

' That the Government be granted a sum not exceeding Rs. 50,80,300 under Demand VII—General Sales Tax and other Taxes and Duties Administration.'

" As usual I fix three hours for the discussion of this Demand. The hon. Member Sri Vinayakam may now move his cut motion."

* Sri K. VINAYAKAM :—" Mr. Speaker, Sir, I beg to move the cut motion standing in my name, namely :—

' *That the allotment of Rs.* 50,80,300 *under Demand VII—General Sales Tax and other Taxes and Duties Administration be reduced by Rs.* 100.'

" Sir, under Demand VII the Hon. Minister has asked for an allotment of Rs. 50,80,300 to carry on this sales tax administration. The object of my cut motion is to press on the Government the necessity to waive the sales tax on perishables such as fruits, fish, vegetables, mutton, etc. Before going into the merits of the case, let me examine how this General Sales Tax came into being in our State. Before this tax was imposed, Government were getting fabulous income through taxation on liquor. When the Congress Party came into power, they wanted to put into effect